

289—7.2(257) On-time funding eligibility.

7.2(1) *Eligibility.* A school district is eligible to request on-time funding if it experiences increased enrollment and it incurs additional costs due to the increased enrollment in one or both of the following categories.

a. The school district adds an additional teacher or other instructional staff due to the increased enrollment or incurs additional expenditures for instructional supplies.

b. The school district incurs additional expenditures other than instructional staff and instructional supplies. This would include, but not be limited to, expenditures for transportation and equipment.

7.2(2) *Expenditure definitions.* Expenditure objects and functions shall be defined according to Uniform Financial Accounting for Iowa LEAs and AEAs.

7.2(3) *Special education expenditures excluded.* Expenditures shall not include instructional staff, instructional supplies, or other expenditures for students eligible for the special education weighting plan provided in Iowa Code section 256B.9.

7.2(4) *Average costs.* Expenditures for instructional staff and instructional supplies shall be based on average costs. Average costs for instructional staff shall be determined separately for teachers, teacher aides, and other instructional staff. The average shall be calculated as the sum of expenditure objects for salaries, employee benefits, travel, in-service, and professional dues divided by the total staff full-time equivalent in each category. The average costs shall be multiplied by the staff full-time equivalent increase in each staff classification to determine increased expenditures for instructional staff. The average instructional supplies costs shall be determined separately for elementary, middle or junior high, and high school. The average shall be calculated as the sum of the expenditure objects for general supplies, books and periodicals, software and magnetic media, and audio-visual media within the expenditure function of instruction divided by the total student full-time equivalent at each level. The average cost shall be multiplied by the student full-time equivalent increase at each level to determine increased expenditures for instructional supplies. Actual expenditures for the base year shall be used in the calculation. The school budget review committee will provide a form for the purpose of calculating these average costs.

7.2(5) *Additional expenditures.* If the school district has expenditures due to increased enrollment other than for instructional staff and instructional supplies, the school district shall provide a listing of the additional expenditures and a statement showing the relationship between the additional expenditures and the increased enrollment.